Previous references.
LB 193-06.
LR 281-06.
" 137-02
Later references.
" 26-04
LR. 130-92
Land Revenue
(69-10 (1-23)

1907.
(Local Boards).

File No. 100-05
Serial Nos. 1 to 11.

GENERAL AND REVENUE SECRETARIAT.

Serial Nos. 1 to 11

Part B. for March 1907.

SUBJECT.

Levy of tax on itinerant traders in Village Unions.

---

1. From the President, Dt. Bd, Chitaldroog. No. 7987-8-05.
Reports that the Amildar of Hosdrug has levied a separate tax of Rs 308 in the Bagur Union, independently of house tax on itinerant traders and solicits instructions regarding the continuance of the levy.

2. To the Presidents, Dt. Bds. No. 2062-98 28-8-05.
Forwards extracts from Sl No 1 and calls for report in detail on the levy of a tax on itinerant traders since Jng 1904.

P.T.O.

5.	"	Kadur	330 & 31.10.05	the levy of a
6.	"	Nugore.	475 & 6.11.05.	tax on itinerant
7.	"	Shimoga	549/97 & 23.11.05.	traders
8.	"	Chitaldroog.	3168 5.12.05.	in Unions.
9.	"	Hassan.	590 & 15.12.05.	
10.	"	Bangalore.	213 & 21.5.06.	

11. To Presidents of Dt. & Munpl Bds. G.O. No. 78 90-8 & LB. 100-05-11 &
Directs the discontinuance of the
levy of a tax on itinerant traders in Unions.

G. R. S. 11] 1905-06.

GENERAL AND REVENUE SECRETARIAT

(Local Boards

NOTES.

File. No 100 06-06

FILE HEADING.

Levy of tax on itenerant traders in Village Unions

From

The President. Dt. Bd. Chittalroog.

No. 79. Dated 7.8.05 Received 10.8.05

Diary No. 1531	Enclos.	Spare Copies.	Serial No. 1

BRIEF ABSTRACT OF LETTER.

Reports that the Amildar of Hosdurga has levied a separate tax of Rs 308 in the Bagur Union, independantly of house tax on itenerant traders and solicits instructions regarding the Continuance of the levy.

NOTES AND ORDERS.

The President opines that the levy is legal as before the Conversion of the Minor Municipality into a Union the itenerant traders had been taxed for Carrying on their trade without

NOTES—First sheet.

MGCPB—30,000—17-2-05.

Serial No.

possessing a shop properly so called. The itinerant traders, in pursuance parts are liable to a Mohatarfa, Shop tax, which was hitherto credited to the Revenue Department, But on the formation of a village Union, the ~~Secretary had for orders as to whether the President be informed to discontinue the levy~~ revenue therefrom ceases to be credited to State revenues, to which oil and still cart taxes alone are creditable, House tax including shop tax having been made over to the Union Panchayats.

Before passing final orders on the present reference, may the Dy Comrs of other Districts be consulted as to whether similar tax is being collected in the Unions of their respective Districts and if so how much annually and under what head the same is being credited since July 1904. with reasons thereof.

Dy 1918 Sd/- Illegible

21/5

21/8/05

Passed
24.8.1905

Incl. the existing rules & Circular 85

General and Revenue Secretariat.

File No. 100 of 1905

Serial No.	
	To The Presdt of the St Bds no
2	2062-9 d 28/8/05. Forwards extracts from the above Sl and requests report in detail on levying tax on itinerant traders Since July 04
3	From the Presdt. St. Bd Kolar No. 314 d 9/9/05 Reports that no tax is levied on itinerant traders in the limits of his ~~District~~ Taluq May the replies from all the Presidents be awaited? KPSW Yes but send timely reminders. 18/9/05 1914 19/9/05
4.	From the President of the St Bd of the Tumkur St Bds 412 d 25-10-05. Reports that only in the Union of Kadaba a sum of Rs 4 being the tax levied on itinerant traders in cloth was collected during 1904-05 and credited under "Sundries"; and that in the other Unions in the district such tax was not levied.
D. 3737 5	From the Presdt. St. Bd. Kadur district— Bds 330 d 31. 10. 05. States that a tax of Rs 120 and 186 levied on itinerant traders of Sakrepatna and Ajjampur has been discontinued since 1-7-04 when

NOTE—Contn. sheet.

MGCPB—50,000—17-2-05

Serial No.

when they were converted into village Unions; and requests sanction to the tax being reimposed on the ground that it will enable the Unions to carry out at least one or two petty works every year, their present limitted income being hardly sufficient to meet the Conservancy and Lighting charges

3954 6. From the President of the St Bd. Sampore
Do 475 Dy 6-11-05

States that in the Unions of Saligram and Dirle in the Gedatore Taluq & Sosale in the T. Narsipur Taluq a tax of the kind is being levied & credits to Mohatarfa, whereas in others no such tax is levied; and opines that the levy of the tax is fair.

7. From the Presdt of the St Bd. Shimoga.
Do 549/978 Dy 23-11-05.

Reports that a sum of Rs 319 has been levied on itinerant traders in the Sial Koppa Union during 1904-05 & credited to D.F and that such tax was not levied in any other Union during the year.

MGCPB—20,000—1-11-04.

Serial No.

8 From the President of the District Board. Chitaldrug Distt Rso 316 Dy 5-12-05

States that out of the remaining 5 (except Bagur) Unions, it is reported that during 1904-05 Rs 178 were received from dlg traders only in the Unions of Rampur and Devasamudra in the Holkalmuru Talug, and that this amount was credited under the head "Revenue Prohibition".

9. From the President of the Dt Bd Hassan Dt Rso 590 Dy 15-12-05

Reports that a sum of Rs 4 collected from an itinerant trader in the Grama Union during December 1904 was credited to D-7 under the head "II Home tax", but that an another amount of Rs 4 collected from a similar trader in Feb 1905 in the same Union was credited to "Revenue Prohibition" since Govt Rso (4743-51)-193-2 Dy 3-12-04 laid down that no separate (shop) tax should be levied in Unions.

10 From the President of the Dt Bd. Bangalore Dt Rso 213 Dy 21-5-906.

States that there are four Unions in the dist Viz Yelahanka & Kengeri in the Bangalore Talug, Sulibele in the Hoskote Taluq & Dommasamdra in the Anekal Talug;

MGCPB—20,000—1-11-04.

Serial No.

and that Rs 12 for Yelahanka & Rs 36/ for Sulibele were collected as tax from the itinerant traders in 1904 – 1905; the former amount being credited to the district Funds and the latter to State Revenue.

From the correspondence noted above it will be observed: – that the itinerant traders in the Unions of the Kolar and Kadur distts are not subject to any tax at present;

that in ~~each of the~~ other districts the practice of subjecting this class of traders to taxation in one or more Unions prevails side by side with its absence in the other Unions of the same District;

that, while the amount realized from the tax is credited to D. F. in the Shimoga Dist, it is being credited to Miscellaneous Revenue in Mysore and Chitaldrug, and partly to Miscellaneous Revenue & partly to D. F. in the Bangalore & Hassan Dts;

As regards the

MGCPB—20,000—I-11-04

Serial No.

propriety & legality of the levy, the Presidents of the Dist Boards of Mysore, Chitaldrug and Kadur think that the tax is fair & may be imposed.

Submitted for orders as to whether the tax may be ordered to be levied in all the Village Unions, and the realizations being credited to the D. F. under House tax, which includes Shop tax.

26/5.

S.J 26/5/06

29

The tax referred to being a Mohatarfa tax ~~hitherto~~ levied on itinerant traders, the same appears to have been discontinued in some of the Unions under para 2. Rule 45 of the Rules issued under the Local Boards Regulation. This being so, & no separate Shop tax being leviable in Village Unions under Govt. Pro: No. (4743-51)-193-2 L. B. dated 3rd December 1904, the levy of a tax on itinerant traders who own no houses would become quite illegal.

Flag Z

Flag V

Submitted for orders. JJ

29/5/06

NOTE—Contn. sheet.

MGCPB—20,000—1-11-04.

Serial No.

The Chief Commissioner's circular
No 29 dated 11-9-1860 which
was ordered to be put up by
the late Secretary (Rao B. K. Venkata
Varada Aiengar) on 31-5-06 has
just now been received from
the General Records & put up

Subd to Secty.

5/7/06

The practice of levying a tax
on itinerant traders does not
derive countenance from anything
contained in the scattered body of
rules & orders relating to Mohatarfa.
So far as I can gather from them,
traders are ~~entirely~~ liable either to
shop tax, or, if they do not trade
in shops, to house tax. There is,
no doubt, something to be said on
principle in favour of the levy of a special tax
on these traders who escape either
by the above varieties of the Mohatarfa
taxation; but that is not the point
with which we are immediately concern

Pp. 267 et seq. of the Revenue Manual.

Per memo

GPB—50,000—23 10-05

Secretariat.

LB File No. 600 of 1905

Serial No.

The tax on itinerant traders can only be justified by regarding it as either a hospital tax or a house tax, and in either case it ceases to be leviable in any Local area on the constitution of it into a Union. Vide L. Bds Rules, No 45(2). Its continued levy in certain Unions, as reported, is illegal & may be ordered to be discontinued.

8.7.06

To Dlegn thro' [illegible]

531
9-7-06

I concur - [and I think that as Revenue Commissioner I note to Govt against this Tax - as an impost even in Non Unions] and I would like to add a few words on the objectionable manner of imposing it - There ought to be one or more files on the subject in the Revenue Branch - Please cause there to be put up also a Memo of the Govt Orders on the subject

Submit to the C[illegible] the refer[illegible] 17.7.06

16 July 06

Seen with refce to [illegible] note.

20/7/06

Seen - The point raised to be taken further - The view noted by the Secy above & 8 July 06 may be accepted and Order issued accordingly

[illegible] 4 Aug 06

Note—Contn. sheet

1709 6/8/06

[illegible] 50,000—23-10-05

Bangalore, 6th September 1906.

My dear Balasundaram Iyer,

I am afraid I cannot agree with your view of the position.

Taxation is not a power which the executive Government can in ordinary circumstances exercise unless there is statutory provision, or the existence of time-honoured usage, in support of it. The Mohatarfa system of taxation is a customary institution; but the Government cannot (as perhaps they used to do in the old arbitrary days) import additions to, or make variations from, that system without legislative sanction. This is why the late Sir Sheshadri Iyer wanted an enabling Mohatarfa Regulation to be drafted. (Draft ready but no action taken.)

I deny the power of Government to impose a tax on itinerant traders unless that tax can be shown to come within the scope of the Mohatarfa system. The papers that led up to the issue of the Government Order of the 27th August 1902 will show that its framers recognised this point. Take the order itself in illustration. Clauses (1) and (3) imply that the tax cannot be levied on the men irrespectively of the place where they trade or reside, the latter being of the essence of the Mohatarfa tax on tradesmen. In fact, I venture to think that the Mohatarfa system as settled in the days of the Commission does not contemplate a tax on persons at all, but only one on things - house, shop, mill or cart. There is a good deal of looseness and vagueness of language in the literature on the subject; but I am referring to the spirit of the system, not to the language of individual exponents. As a matter of fact, the old-time taxes upon professions, communities and individuals were altogether abolished

* As distinguished from, say, a state of war, or other conditions in which the existence of the State is in peril.

abolished in 1860. (Vide page 271 of the Revenue Manual.) Clause (2) of the order is significant: "protection against further taxation under Mohatarfa Rules" necessarily implies that itinerant traders are liable to Mohatarfa taxation, and that the tax imposed by the order itself is Mohatarfa tax. Clause (4) fixes the rates for itinerant traders at the same amounts as for other traders; the rates for the latter are undoubtedly the rates of shop and house taxes specified at page 268 of the Revenue Manual; and so likewise, therefore, are the rates for the former.

I do not therefore understand your distinguishing the itinerant traders' tax from the ordinary tax on traders and claiming the former to be a professional or a quasi-Mohatarfa (sic) tax. To put the argument tersely: The itinerant traders' tax is or is not a Mohatarfa tax; if it is, then it must be assessed with reference to place of residence or trade, that is to say, it is a house or shop tax; if it is not, then it is illegal and cannot be levied at all, in Unions or elsewhere. In taking up the latter position, you cannot call the support of the framers of the order of August 1902.

† Incorrect but convenient expression to denote the tax assessed with reference to the place of residence or trade of tradesmen.

It is best, therefore, to treat the tax in question as a Mohatarfa tax assessed on the principal place of residence or trade of the itinerant trader; in which case it immediately follows that it must cease to be levied on the constitution of the locality affected into a Union.

If you have any further doubts in the matter, I shall be glad to discuss it with you in person.

Yours sincerely
W. Cleveland Rudolf

G.R.S. 13]

Re L.B File No. 100 of 05.

Routine Notes.

[To be used only for notes, requisitions, etc., not intended for permanent records.]

Shabnad to Seer.

The tax on itinerant traders has ordered to be levied by Govt order R.928-36 dy 27/8/02. It difficult to class it as a shop & or house tax based on property like ordinary mohallafa tax. It is more in the nature of a profession tax, imposed as a measure of protection for ~~permanent~~ traders having fixed places of business. It may perhaps be described as a quasi mohallafa tax

Whether the levy is consistent with the previous rules as to mahallafa does not matter, as the levy has been imposed by a special order of Govt.

No reference to this order of 27th Augt 02 is made in the file now under consideration (File 100 of 1905) & from the tenor of the Secretary's note of 8th July it seems open to doubt, whether the legality of the tax under the order of 27 Augt 02 was

N. B.—Should routine notes be written on small Slips, the notes must be copied, or slips pasted on this form.

MGCPB—50,000—22-9-05

G.R.S. 13]

Routine Notes.

[To be used only for notes, requisitions, etc., not intended for permanent record.]

Section 20 of the Local Boards Act vests certain taxes in the Dt. Board but the tax on itinerant traders is not one of them.

The position therefore seems to be that itinerant traders are liable to be taxed as heretofore, within Union limits but the Union Officials have no power to levy the tax; & the tax, like certain other items of Mohatarfa taxation reserved to Govt — say oil mills, &c. should be collected by Revenue officers & credited to the General revenue.

If this view is correct, the draft order ~~would~~ should ~~require revision~~, clearly explain the position.

Subm^s to Secy,

CSB

2/9/06

N.B.—Should routine notes be written on small Slips, the notes must be copied, or silps pasted on this form.

MGCPB—50,000—22-9-04

sufficiently considered in framing the opinion.

The present question is whether the levy of the tax on itinerant traders ~~under the~~ in 'Unions' is legal.

The tax has been specially imposed by the G.O of Aug to 2 & that order does not describe it ~~Classit~~ as shop or house tax ~~too based~~ on any property & basis.

Rule 45 (1) of the Rules under the Local Boards Regulation empowers Govt to sanction levy of a tax on houses (including Shops and warehouses.) in a Union and para (2) of the rule provides that when such tax shall be levied "the moharar of a tax heretofore levied on that class of property shall cease to be levied within the Union."

It seems to me that these provisions do not affect the itinerant traders' tax which is not a tax on property.

Serial No.

L.A

The Hon'ble Director wants the general question of the legality of the ~~so-called~~ Mohatarfa tax on itinerant traders be referred to the Councillors. The Financial Councillor has expressed no views on the subject in his note of 16th July 1906, when submitted to the Second Councillor. (My note of 6th September 1906 to the Under Secy will the Hon'ble Director may also perhaps be referred to in this connection)

[signature]
8.10.06

I take it that the levying of a tax of the nature of Mohatarfa on itinerant traders is fair & equitable. This class of traders had apparently escaped all taxation prior to August 1902. When resident traders have to pay a Mohatarfa shop tax I see no reason why the itinerant trader should enjoy an exemption

GPB—50,000—23 10·05

Serial No.

from payment of any tax. The Mohatarfa rules are so elastic that the new tax on itinerant traders can easily find a place in its wide provisions. E.g. The new tax may be regarded as a shop tax assessable under the Mohatarfa rules. I can see nothing in the new tax to conflict with this view. There is always a 'local habitation' to ply the trade of the itinerant vendor, if the fiction of taxing the premises should be kept up. In this connection it may be necessary to afford some relief to bonafide agriculturists who go about to Santhes and sell the produce of their own lands and dairies. They should

MGCPB—50,000—17-2-0

not be treated as itinerant traders.

As regards the question raised in Unions, it appears to me that the District Board Regulation is quite clear on the point. The Union Panchayat may levy a separate Shop tax on itinerant traders carrying on trade within the limits of the Union - in which case Mohatarfa only the previous tax on itinerant traders will cease to be levied. The principle being that two separate taxes should not be levied on one & the same premises - under two different Regulations. While I grant that the new tax should be regarded as

Serial No.

Mohatarfa shop tax, I hold that the Union may levy its own authorized tax (on shops or warehouses) in lieu thereof - and then it will cease to be levied as a Mohatarfa tax under the rules of August 1902.

W.H. Kellaway
2D/Accountant

7/10/06

Deputy Governor

2296
10/10/06

The general question of the itinerant traders' tax should be taken up & considered.

B.O.
13/10/06

Please open a new file & keep confined to the general question (& treat as referring to the continuance of the tax in towns); & copy into it the relevant portions of this note. & submit. Note also the Deputy Governor's remarks at the top of page 1.

Kapi Secretary to Govt
19/10

Note—Contn. sheet

MGCPB—50,000—17-2-05

Serial No.

~~Submitted for orders~~

17 Aug 29th Jan 1907 The general question of taxing Itinerant traders having been finally disposed of in Govt Pro: No R 6241-9 dated LR 281-06-2 21st December 1906, orders are solicited regarding the discontinuance of the tax in Unions as suggested in the Secretary's note of 8th Jan 1906 supra & approved by the 1st Councillor. Vide the 1st Councillor's minute of 4th August 1906.

Submitted to the Dewan.

BB
30/1/07

3580
31/1/07

The Dewan approves of orders being issued directing the discontinuance of the tax in Unions.

BB
CSB
7/2/07

Let me see draft. 7/2/07

Draft submitted.

KD 1/2/07 BB 1/2/07

NOTE—Contn. sheet

MGO/P.B.—50,000—24-7-05

Secretariat.

XB File No. 100 of 1905-06

Serial No. 11

The Board of Ex & Rev Commrs } No 7870-8
to Comptroller } Ex-29-07

Directing the discontinuance of the levy of a tax on Chinese traders

Seen
1/5/07

MGCPB—50,000—24-7-05

From

The President · Dist Brd

Chitaldroog

To

The Secretary to the

Govt of Mysore Genlt

Rev Department

Bangalore.

Letter no 7987/8/05

Extract

G.R.S. 26.]

File No. 100/05

Serial No 2

Diary No. of letter replied to _____

No. 2062-9

Encl (Chittaldrug being excepted)

General and Rev. Secretariat

(L.B.)

, *the* 190 .

To

The Presidents of the Several District Boards ~~other than Chittaldroog~~

Date of issue 28.8.05

Signed by _____

Read - _____, _____

Letter nos 79 dated the 7th August 1905 from the President of the District Board of Chittaldroog reporting that in the Bagur Union in the Hosadurga Taluq a separate tax of Rs 308 independantly of house tax levied on itinerant traders has been levied and soliciting instructions regarding the continuance of the same -

—

~~With reference to the above~~

Order thereon - Ordered that Extends from the over.

SUBJECT.

the President of the Dist Board of Dharwar.

LB 100-05
Sl 1

Sir

I beg to bring to the notice of the Government that the Amildar of Hosadurg Taluk has levied a Separate tax of Rs 30/- in the Bagur Union independently of the house tax. He explains that the amount is the tax on itenerant traders residing within the Union I consider that this levy is legal and proper, as before the conversion of this minor Municipality into a Union, the traders referred to above had been taxed for carrying on their trade without possessing a Shop properly so called. The favour of instructions on the further continuance of this levy is Solicited.

I have the honour to be
Sir
Yours etc
Sd (H Ramanujiengar)
Pr Sec of Board Chitaldrug

~~Enquire~~ the Presidents of the
District Boards other than that
of Chittal droog with a request that they will report whether
Similar tax is being ~~collected~~
in the Unions of their ~~respective~~
districts and if so how much is collected
annually and under what
head the same is being
Credited since July 1904.
~~With reasons therefor.~~ Similar information
should also be submitted by the Presidents of the Chitaldrug
~~By order~~ Districts as regards the
Unions other than that of Bagoor

24.8.'05

Secretary

8-8-24/8/05

22/8/05

To the Presidents
of District Boards.

List of enclosures,

Copied by [illegible].

Examined by [illegible]

26/8

Rec 13-9-05 190

FROM The President
District Board-
Kolar

To The Secretary to the Govt
of H. H. the Maharaja of Mysore
Genl. & Rev. departments

Dated 9th September 1905
Despatched "

Received

General No. 316
No.

Enclosure No.

Stating that no tax is
levied on itinerant traders
in the Unions in the Kolar
District.

MGCPB—3-3-01—50 reams.

Office of the President of the
District Board, Kolar Distt
Dated 9 September 1905

LB 100-05
Sl 3

From

K. P. Puttanna Chetty, Esquire
President of the District Board
Kolar District

To

B. K. Venkatavarada Iyengar Esquire
Secretary to the Government of His
Highness the Maharaja of Mysore
General & Revenue Departments.

Sir,

With reference to Government Proceedings No. 2062-9/LB. (100-05)-2 dated 28th August 1905 calling for a report whether any tax is levied on itinerant traders in the Unions &c, I have the honor to state that no such tax is

Collected

Collected in any of the Unions
of this district.

I have the honor to be
sir,
Your most obedient Servant
W. W. Cunningham
Pres.

IV
Secy 27-10-05

1905-06.
(100-05) — 4

From K. Doraiswami Iyer Esq.,
President of the District Board,
Tumkur District.

To B. K. Venkatarangaiengar Esq.,
Secretary to the Government of
H.H. the Maharaja of Mysore,
Dated General & Revenue Departments.

Despatched 25th / 26th October 1905

Received

General No. 412
No.

Enclosure No.

Adverting to Government
order No. 2062-9 FP (100-05)-2, dated
the 28th August last, calling
for a report on tax, if any,
levied in Tumkur from
itinerant traders, the under-
signed has the honor to
state that only in the sum
of a sum of Rs 4/- being the
tax levied on itinerant traders
in cloth was collected during
the year 1904-05 and credited
in the accounts under
the head "Miscellaneous"
and that in the other

IV
Rev 1-11-05 / 2nd 551

1905

From The President
District Board
Kadur District

To The Secretary to the Govern-ment of His Highness the Maharaja of Mysore, General and Revenue Departments.

Dated 30th

Despatched 31st October 1905

Received

General No. 330
No.

Enclosure No. nil
Govt

Government Order No 2062-9 LB/100-05)-2 dated 28th August.

Reporting in the matter of tax levied on itinerant traders in Unions.

Enemies in the District such tax was not levied.

Jim President.

Office of the President of the
District Board, Kadur District.

Dated Camp Birur 30th October 1905

(100-05)-5

From, M. Chengiah Chetty Esquire B.A.
President, District Board

To, B. K. Venkatavaradiengar Esquire
Secretary to Government
General and Revenue Depts

Sir,

Adverting to Government order No: 2062-9 LB 100-05 of the 28th August 1905 requesting to report whether any tax is being collected on itinerant traders in the Village Unions of this District, I have the honor to state, that since the conversion of the Municipalities of Ajjampur and Sakrepatna into Unions from 1st July 1904, no tax has been levied from itinerant traders and credited into the Treasury. It is reported that there are such traders in these two Unions who were formerly taxed

* Ajjampur Rs-18/-
Sakrepatna Rs 12/-

taxed Rupees 30/- for carrying on their trade, though they did not own any houses or shops. At present the limited income of the Unions is hardly sufficient to meet the Conservancy and Lighting Charges. The levy of this tax will enable the Unions to carry out at least one or two petty works every year. Besides, as this tax is legal and proper, I beg the Government may be pleased to sanction its being levied as heretofore.

I have the honor to be
Sir
Your most obedient Servant

President of the
District Board

Ik

1905/06.

From H. H. Sparke Esqr
President & Board
Mysore District

To
B. K. Venkatarama Iyengar Esqr
Secretary to the Govt of Mysore
General and Revenue depts

Dated 6/4/05

Despatched 7 " 05

Received

General No. 475
No.

Enclosure No.

Re the levy of tax on itinerant traders in the village unions

MGCPB—50 reams—6-12-02.

1905-06.

From M. S. Narasimha Rao Esquire
President of the District
Board, Shimoga District

To B. K. Venkata Narada Iyengar
Secy to the Govt of H. H. the
Maharaja of Mysore
Genl and Rev Dept.

Dated 23d
Despatched } November
Received 1905

General No. 549
No. 97.
Enclosure No.

With reference to govt.
Proc. No. 2062-9 / L.B(100-05)-2 dated
28-8-05 enquiring whether
any tax is being levied in
the villages Hunsis, reports
that no such tax is being
levied in the Hunsis except
Sirakoppa, where Rs 319
have been levied &c.

No. 549/97. Office of the President of the District Board,
Enc: Shimoga District.

Dated, Shimoga, 23rd November 1905.

(100-05)—7

From

M.S. Narayana Rao Esqre
President of the District
Board, Shimoga District.

To B.K. Venkatavarada Iyengar Esqre
Secretary to the Government
of His Highness the Maharaja
of Mysore
General and Revenue Deptt.

Sir,

With reference to Government Proceedings No. 2062-9/L.B. (100-05)-2 dated 28th August 1905 enquiring whether any tax is being levied on itenerant traders in the village unions of this District, I have the honor

honor to state that the Vice Presidents of the Taluk Boards of Shimoga and Nagar report that no such tax is being levied in the Village Unions of

1 Benkipore } Shimoga
2 Holehonnur } Taluk

and 3 Nagar — Nagar Taluk.

The Vice President of the Taluk Board of Shikarpur reports that a sum of Rupees 319 has been levied on itenerant traders in the Sirakoppa Union, independently of house-tax during the year 1904-05 and that the amount has been credited under District Funds II House-tax.

I have the honor to be

Sir,

Your most obedient servant

President of the District Board
Shimoga district.

Received 12 December 1905

From
The Deputy Commissioner
and President, District Board,
Chickballapur District

To
The Secretary to the Govt: of Mysore
General & Revenue Departments,
Bangalore

Dated 5th
Despatched 6th } December 1905

Received

General No. 316
No.

Enclosure No.

Soliciting orders of Govt:
in regard to the Continuance or
otherwise of the levy of tax
on itinerant traders in
the Village Unions.

No. 316

Dated 5-2-6 December 1905

(100-05)-8

From,

N. Ramanujacharlu Esq:
Deputy Commissioner
& President Dt: Fd. Boards
Chitaldrug Distt:

To,

B. K. Venkatavaradacharlu Esq
Secretary to the Govt:
of Mysore
Genl: & Rev: Depttt:.

Sir,

With reference to Government Proceedings No: 2062-9 / Z.B. (100-05)-2 dated 28th August last calling for further information in regards to the levy of a separate tax independently of the house tax on itinerant traders in the Unions other than that of Bagur in this District, I have the honor to state that out of the 5 remaining Unions, it is reported that during 1904-

[illegible] ... [illegible] ... [illegible] ... [

1905 06

From P. R. W. Wetherall Esqr.
President, District Board
Hassan District

To
B. K. Venkatavaradiengar Esq.
Secretary to the Government
of H. H. the Maharaja of
Mysore, General & Revenue
Department, Bangalore

Dated 15th

Despatched 8 Do circular 65

Received

General No. 590
No. 5

Enclosure No. nil

Submitting a report
as regards the levy of
tax on itinerant ha-
-kers in the limits of
this District

HASSAN DIST.
LOCAL FUND & MUNICIPAL BOARDS.

Dated, Hassan December/05

(100-05)-9

From

B. R. W. Welterall Esq.
President, District Board
Hassan District

To. B. K. Venkatavaradiengar Esq.
Secretary to the Government of H. H. the Maharaja of Mysore
General & Revenue Departments
Bangalore

Sir,

Adverting to Government Proceedings No. II 2062-9 / L. B. (1000-05)-2 dated the 28th August/05, requesting the submission of a report as to whether tax on itinerant traders being collected in the Unions of this District, I have the honour to state

state that from the reports of the Aniladars of the marginally noted Taluks where there are Levies, it is seen that except in the Grama Union of the Hassan Taluk, the tax referred to, has not been levied in any other Union of the District since July 1904. The Aniladar of Hassan Taluk reports that during December 1904, Rs 4/4 was collected from an itinerant trader in the Grama Union and the same was credited to District Funds under "II House tax". During February/05, Rs 4 was levied from a similar trader in the same Union but the amount was credited to Revenue Mohatarfa.

* Hassan Arsikere Cheroipatna Arkalgud

Mahatarfa. When the Acnd dar was called upon to explain as to why this amount was so credited, he states that for want of instructions in the matter he credited the amount to Revenue mahatarfa. Since Government Proceedings No (4743-51)-193-2 L.B. dated 3d December/05 ordering that no separate shop tax should be levied in Unions, was received by the Acnd dar prior to the levy of Rs 4 in February/06, he seems to have been guided by that order in not crediting the amount Rs 4/- collected in February/06, to District Funds. Instructions as to how it should be done in future are solicited.

I have the honor to be
Sir
Your most obedient servant

M. A. Murugappan.

for President, District Board
Hassandisb

Copied MB

1905.06. 8982

From

The President
Dist. Board
of Bezwada Dist.

To

The Secy. to the Govt. of Madras
Gen. & Rev. Depts.

Dated 2/4

Despatched 22nd May 1906.

Received.

General No.

D.J No. 213

Enclosure No.

G. O. N°- 2062-F of 28/8/05.
D3(100.05)-2

Status re levy of tax on itinerant traders in Unions.

D.D. 213. D 8[4]/Bangalore District

Dist. Board President's Office

21st May 1906.

(101-05) — 10

From D. Devaraj Urs Esquire

President, District Board

Bangalore District.

To B. H. Venkatavarada Iyengar Esq.

Secretary to the Govt. of Mysore

Gen. & Rev. Depts.

Sir,

With reference to Govt. order No. 2062-9 R. B (100.05)-2, dated 28th August 1905, enquiring whether any tax is levied from itinerant traders, if so, how much is collected since July 1904 and to what head the same is credited, I have the honor to state that there are four unions in this district viz. Yelahanka, Kengeri in the Bangalore Taluk, Sulibele in the Hoskote Taluk and Somnavandra in Anekal Taluk

and that Rs 12/- for Yelahanka and Rs 34/- for Bellicole were collected in 1904-05, the former amount being credited to District Fund, House tax and the latter to State Revenue, while no collections were made by the two latter unions.

I have the honor to be,
Sir,
Your most Obed. servant,
H Krumbiegel
for President
Mnk Dist. Board.

G.R.S. 28]

VB File No. 100/05
Serial No.

Diary No. of letter replied to

Proceedings of the Government of His Highness the Maharaja of Mysore.

GENERAL AND REVENUE SECRETARIAT.
( )

, *the* 190

Date of issue 9.3.07

gned by

READ.—

Letter no 79 dated the 7th August 1905 from the President of the District Board of Chitaldrug reporting that ~~in the Bagur Union~~ a Separate tax on Itinerant traders in the Bagur Union is being levied independently of house tax and soliciting instructions regarding the Continuance of the levy.

2. Read also the marginally noted Communications from the Presidents of the Several

over

ORDER THEREON. No.

1 Letter no 314 dated 9th Sep 05 from the Presdt. Dt Board Kolar
2 ..... 412 dated 25th Oct 05 ..... Tumkur
3 ..... 330 dated 31st Oct 05 ..... Kadur
4 ..... 475 dated 1st Nov 05 ..... Mysore
5 ..... 549/97 dated 23rd Nov 05 ..... Shimoga
6 ..... 316 dated 5th Dec 05 ..... Chitaldrug
7 ..... 590 dated 15th Dec 05 ..... Hassan
8 ..... 213 dated 21st May 06 ..... Bangalore

SUBJECT

Despatched 21/2

MGCPB—20,000—24-2-05

District Boards reporting
about the levy of a ~~tax~~ on
Itinerant traders in Unions

Order thereon 7890 d
23100-05-11 99 3-07

The tax on Itinerant
traders being really a Mohatarfa tax
assessed with reference to
the principal place
of residence or trade of the Itinerant
trader, ceases to be leviable
in any local area on the
Constitution of it into a Union, and on the integration therein of a tax on hearths (including Mohs), as laid down in para 45(2) of the Local Boards rules. ~~framed under the Local Boards Regulation 4 of 1902.~~

2. The ~~Continued~~ levy of the tax in certain Unions contrary to the said Rules, as reported in the letters read above is therefore illegal and should be discontinued ~~immediately~~ at once.

HB 12/2/07 Secretary.

To the President ~~& Members of the~~ District and Municipal Boards
& Comptroller.

KP 12th Feb 07.

Print

May the order be printed after approval?

READ—

Letter No. 79, dated the 7th August 1905, from the President of the District Board of Chitaldrug, reporting that a separate tax on itinerant traders is being levied in the Bagur Union independently of house-tax and soliciting instructions regarding the continuance of the levy.

READ ALSO—

The marginally noted communications from the Presidents of the several District Boards reporting about the levy of a tax on itinerant traders in Unions.

1	Letter	No. 314,	dated	9th September 1905,	from the President	of the District Board of	Kolar.
2	Do	412	do	25th October 1905	do	do	Tumkur.
3	Do	330	do	31st October 1905	do	do	Kadur.
4	Do	475	do	6th November 1905	do	do	Mysore.
5	Do	549-97	do	23rd November 1905	do	do	Shimoga.
6	Do	316	do	5th December 1905	do	do	Chitaldrug.
7	Do	590	do	15th December 1905	do	do	Hassan.
8	Do	213	do	21st May 1906	do	do	Bangalore.

No. 7890-8—L. B. 100-05-11, DATED BANGALORE, 9TH MARCH 1907.

ORDER THEREON.—The tax on itinerant traders being really a Mohatarfa tax assessed with reference to the principal place of residence or trade of the itinerant trader, ceases to be leviable in any local area on the constitution of it into a Union and on the introduction therein of a tax on houses (including shops) as laid down in para 45 (2) of the Local Boards Rules.

2. The levy of the tax in certain Unions contrary to the said rules, as reported in the letters read above, is not therefore legal and should be discontinued at once.

K. S. CHANDRASEKHARA AIYAR,
Secy. to Govt., Gen. & Rev. Depts.

To—The Presidents of the District and Municipal Boards.
The Comptroller, Mysore Government.

Exd.—C. V.

GOVERNMENT OF HIS HIGHNESS
THE MAHARAJA OF MYSORE

LOCAL FUNDS AND SANITARY
(LOCAL BOARDS)

PROCEEDINGS

Dated 9th March 1907

No. 7890-8 / L. B. 100-05-11

Directing the discontinuance of the levy of a tax on Itinerant traders in Unions.

GPB—2-4-07—200